



GSAssociates

Business Partners and Certified Public Accountants

October 22, 2010

Marlene H. Dortch, Secretary  
Federal Communications Commission  
Office of the Secretary  
445 12<sup>th</sup> Street S.W.  
Washington, DC 20554

Re: Smart Card Services, Inc.  
FRN: 0017270687  
FCC Prepaid Calling Card Quarterly Report  
For the quarter ending September 30, 2010  
WC Docket No. 05-68

Dear Ms. Dortch:

Enclosed please find a copy of the FCC Prepaid Calling Card Quarterly Officer Certification Report for the quarter ending September 30, 2010, filed on behalf of Smart Card Services, Inc. No check is enclosed as there are no remittance fees due.

Should have any questions regarding this filing, please do not hesitate to contact us.

Respectfully submitted,

A handwritten signature in blue ink, reading 'Jose L. Solana', enclosed in a rectangular box.

Jose L. Solana  
Managing Partner  
404-579-8888

cc: Ghassan Mourad – Smart Card Service, Inc.